

# **EXHIBIT "E"**

# Apatoff|Peters, LLC

ATTORNEYS AND COUNSELORS

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May 2, 2007

VIA FEDERAL EXPRESS

Utica Mutual Insurance Company  
Jack Nelson  
Senior Underwriter  
180 Genesee Street  
New Hartford, New York 13413

Re: The CFP Group, Inc. and Platinum Mechanical, LLC  
Claim Number: ~~SU39508128~~  
SV 3950828

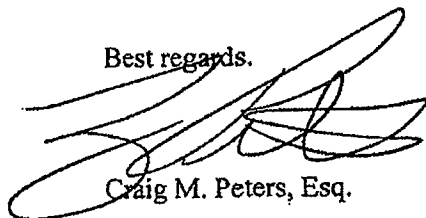
Dear Jack:

This letter shall serve as notice that the CFP Group, Inc. has found Platinum Mechanical, LLC in default under a contract that was supported by a performance bond issued by your company. The CFP Group, Inc. is in the process of identifying the damages from such default.

Enclosed for your review is the correspondence with your insured.

Please call me to discuss how your company would like to proceed.

Best regards.



Craig M. Peters, Esq.